

2021

CERTIFICATE

To the Clerk of Phillips, State of Kansas

We, the undersigned, officers of

City of Logan

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

| | | 2021 Adopted Budget | | |
|--|---------------|--------------------------------------|----------------------------------|-------------------------------|
| | | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | County Clerk's Use Only |
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| Statement of Indebtedness | | 5 | | |
| Statement of Lease-Purchases | | 6 | | |
| Computation to Determine State Library Grant | | 7 | | |
| Fund | K.S.A. | | | |
| General | 12-101a | 8 | 453,138 | 126,885 57740 |
| Debt Service | 10-113 | 9 | | |
| Library | 12-1220 | 9 | 9,300 | 8,070 3.672 |
| Community Building | 12-1, 118 | 10 | 11,200 | 5,029 2.288 |
| Employee Benefits | 12-16,102 | 10 | 60,100 | 49,080 22.334 |
| Special Highway | | 11 | 17,448 | |
| Water Fund | | 11 | 127,021 | |
| Water Debt Fund | | 12 | | |
| Sewer Rental Fund | | 12 | 104,992 | |
| Sewer Debt Fund | | 13 | 54,181 | |
| Non-Budgeted Funds | | 14 | | |
| Totals | | XXXXX | 837,380 | 189,064 86.034 |
| Budget Summary | | 15 | | County Clerk's Use Only |
| Neighborhood Revitalization | | 16 | | 2,197,502 |

189,065
NO

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

Assisted by:
Mapes & Miller LLP
Address:
PO Box 266
Phillipsburg, KS 67661
Email:

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Date Attested: 10-19 2020

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County Clerk

Governing Body

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

Computation to Determine Limit for 2021

1. Total tax levy amount in 2020 budget
2. Library levy in 2020 budget
- Other tax entity levy in 2020 budget
3. Net tax levy

| Amount of Levy | |
|----------------|------------|
| + | \$ 184,157 |
| - | \$ 7,955 |
| - | \$ |
| | \$ 176,202 |

2021 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 : + 9,306
5. Increase in personal property for 2020 :
 - 5a. Personal property 2020 + 28,284
 - 5b. Personal property 2019 - 34,451
 - 5c. Increase in personal property (5a minus 5b) + 0
(Use Only if > 0)
6. Valuation of annexed territory for 2020 :
 - 6a. Real estate + 0
 - 6b. State assessed + 0
 - 6c. New improvements + 0
 - 6d. Total adjustment (sum of 6a, 6b, and 6c) + 0
7. Valuation of property that has changed in use during 2020 : + 57
8. Expiration of property tax abatements + 0
9. Expiration of TIF, Rural Housing, and NR Districts
(Incremental assessed value over base) +
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 9,363
11. Total estimated valuation July 1, 2020 2,197,682
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0043
13. Percentage adjustment increase (12 times 3) + \$ 754
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average) 1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 3,172
16. Total Percentage Adjustments \$ 3,926

See Summary of Significant Assumptions. No assurance is provided.

2021 Revenue Adjustments

| | | | | |
|--|-------|---|-------------------|------------|
| 17. Property tax revenues for debt service in 2021 budget: | | + | <u>0</u> | |
| Property tax revenues for debt service in 2020 budget: | | - | <u>0</u> | |
| Increase property tax revenues spent on debt service | | | <u>0</u> | |
| 18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: | | + | <u> </u> | |
| (Obligations must have been incurred prior to July 1, 2016) | | | | |
| (Do not include amounts already reported in debt service levy) | | | | |
| Property tax revenues spent for public building commission and lease payments in the 2018 budget: | | - | <u> </u> | |
| Increase property tax revenues spent on public building commission and lease payments | | | <u>0</u> | |
| 19. Property tax revenues spent on special assessments in the 2021 budget: | | + | <u> </u> | |
| (Do not include amounts already reported in debt service levy) | | | | |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget: | | + | <u> </u> | |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) | | | | |
| and loss of funding from Federal sources after January 1, 2017 in the 2021 budget: | | + | <u> </u> | |
| 22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget: | | + | <u> </u> | |
| 23. Law enforcement expenses - 2021 budget: | | + | <u>8,400</u> | |
| Law enforcement expenses - 2020 budget: | | - | <u>7,400</u> | |
| CPI adjustment | 1.80% | | <u>133</u> | |
| Increased law enforcement expenses in 2021 budget: | | | | + |
| (Do not include building construction or remodeling costs) | | | | <u>867</u> |
| 24. Fire protection expenses - 2021 budget: | | + | <u>22,200</u> | |
| Fire protection expenses - 2020 budget: | | - | <u>22,100</u> | |
| CPI adjustment | 1.80% | | <u>398</u> | |
| Increased fire protection expense in 2021 budget: | | | | + |
| (Do not include building construction or remodeling costs) | | | | <u>0</u> |
| 25. Emergency medical expenses - 2021 budget: | | + | <u> </u> | |
| Emergency medical expenses - 2020 budget: | | - | <u> </u> | |
| CPI adjustment | 1.80% | | <u>0</u> | |
| Increased emergency medical expenses in 2021 budget: | | | | + |
| (Do not include building construction or remodeling costs) | | | | <u>0</u> |
| 26. Total Revenue Adjustments | | | | <u>867</u> |

See Summary of Significant Assumptions. No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

| | | |
|--|---|-------------------|
| 27. Library levy - 2021 budget: | + | <u>8,070</u> |
| Other tax entity levy - 2021 budget: | + | <u> </u> |
| Other tax entity levy - 2021 budget: | + | <u> </u> |
| 28. Total Levies on Behalf of Another Political or Governmental Subdivision | + | <u>8,070</u> |
| 29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved) | + | <u> </u> |
| 30. Total Computed Tax Levy | | <u>189,065</u> |

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

| | |
|--|---------|
| 2017 Tax Levy (Less Levy for other Governmental Units) | |
| 2018 Tax Levy (Less Levy for other Governmental Units) | None |
| 2019 Tax Levy (Less Levy for other Governmental Units) | None |
| 2020 Tax Levy (Less Levy for other Governmental Units) | None |
| Average Tax Levy (last three years) | #DIV/0! |
| CPI Adjustment of 0.018 | #DIV/0! |
| Average Tax Levy Adjusted by CPI | #DIV/0! |
| 2021 Total Tax Levy (Less Levy for Other Governmental Units) | |

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

| | |
|--|----------|
| 2021 Tax Levy (Less Levy for other Governmental Units) | |
| 2020 Tax Levy (Less Levy for other Governmental Units) | |
| Change in Levy | 0 |
| CPI Adjustment | 3,172 |
| 2021 Mill Rate (Less Mills for other Governmental Units) | |
| Loss of Assessed Valuation Multiplied by 2021 Mill Rate | <u>0</u> |
| Total Adjustment for Loss of Assessed Valuation | 3,172 |

Exemption from Election Requirement

Yes

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds for 2020 | Ad Valorem Levy Tax Year 2019 | Allocation for Proposed Year 2021 | | | | |
|----------------------------|----------------------------------|-----------------------------------|-----|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 123,282 | 20,557 | 570 | 700 | 2,532 | 186 |
| Debt Service | | | | | | |
| Library | 7,955 | 1,326 | 37 | 45 | 163 | 9 |
| Community Building | 4,922 | 821 | 23 | 28 | 101 | 5 |
| Employee Benefits | 47,998 | 8,004 | 222 | 273 | 985 | 0 |
| | | | | | | |
| TOTAL | 184,157 | 30,708 | 852 | 1,046 | 3,781 | 200 |

| | | |
|--|--------|--|
| County Treas Motor Vehicle Estimate | 30,708 | |
| County Treas Recreational Vehicle Estimate | 852 | |
| County Treas 16/20M Vehicle Estimate | 1,046 | |
| County Treas Commercial Vehicle Tax Estimate | 3,781 | |
| County Treas Watercraft Tax Estimate | 200 | |

| | | |
|-----------------------------|---------|--|
| Motor Vehicle Factor | 0.16675 | |
| Recreational Vehicle Factor | 0.00463 | |
| 16/20 Vehicle Factor | 0.00568 | |
| Commercial Vehicle Factor | 0.02053 | |
| Watercraft Factor | 0.00109 | |

See Summary of Significant Assumptions. No assurance is provided.

2021

City of Logan

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2019 | Current Amount for 2020 | Proposed Amount for 2021 | Transfers Authorized by Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General | Equipment Reserve | 16,000 | 8,000 | 12,500 | 12-1,117 |
| General | Capital Improvement | 10,000 | | | 12-1,117 |
| Special Highway | Capital Improvement | 8,000 | | 7,448 | 12-1,118 |
| Water Fund | Capital Improvement | 10,000 | 5,000 | 10,000 | 12-825d |
| Water Debt Fund | Water Reserve | | 33,122 | | 12-825d |
| Sewer Rental | Capital Improvement | 10,000 | | | 12-825d |
| Sewer Rental | Sewer Debt Fund | 49,500 | 35,000 | 35,000 | 12-825d |
| | Totals | 103,500 | 81,122 | 64,948 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 103,500 | 81,122 | 64,948 | |

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

See Summary of Significant Assumptions. No assurance is provided.

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2020 | Date Due | | Amount Due 2020 | | Amount Due 2021 | |
|-----------------------------|---------------|--------------------|-----------------|---------------|---------------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| KDHE Loan-KS W/tr Pollution | 5/11/2005 | 9/1/2026 | 2.68 | 540,837 | 210,052 | 3/1 9/1 | 3/1 9/1 | 4,937 | 27,665 | 4,261 | 28,411 |
| KDHE Loan-KS Public W/tr | 4/15/99 | 8/1/2020 | 4.04 | 650,000 | 43,572 | 2/1 8/1 | 2/1 8/1 | 1,210 | 43,572 | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Other | | | | | 253,624 | | | 6,147 | 71,237 | 4,261 | 28,411 |
| Total Indebtedness | | | | | 253,624 | | | 6,147 | 71,237 | 4,261 | 28,411 |

See Summary of Significant Assumptions. No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Summary of Significant Assumptions. No assurance is provided.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Logan
Phillips

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year | Proposed Year |
|----------------------------|--------------|---------------|
| | <u>2020</u> | <u>2021</u> |
| Ad Valorem Tax | \$7,955 | \$8,070 |
| Delinquent Tax | \$160 | \$160 |
| Motor Vehicle Tax | \$910 | \$1,326 |
| Recreational Vehicle Tax | \$25 | \$37 |
| 16/20M Vehicle Tax | \$48 | \$45 |
| LAVTR | \$0 | \$0 |
| | <u>\$0</u> | <u>\$0</u> |
| TOTAL TAXES | \$9,098 | \$9,638 |
| Difference in Total Taxes: | \$540 | |
| Qualify for grant: | Qualify | |

Second test:

| | | |
|----------------------------------|-------------|-------------|
| Assessed Valuation | \$2,151,666 | \$2,197,682 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 3.697 | 3.672 |
| Difference in Levy Rate: | (0.025) | |
| Qualify for grant: | Not Qualify | |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 50,225 | 38,284 | 69,947 |
| Receipts: | | | |
| Ad Valorem Tax | 119,756 | 123,282 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,261 | 3,000 | 3,000 |
| Motor Vehicle Tax | 21,675 | 14,729 | 20,557 |
| Recreational Vehicle Tax | 727 | 409 | 570 |
| 16/20M Vehicle Tax | 856 | 778 | 700 |
| Commercial Vehicle Tax | 1,947 | 1,814 | 2,532 |
| Watercraft Tax | 116 | 151 | 186 |
| Gross Earning (Intangible) Tax | 5,476 | 7,547 | 3,717 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Local Alcoholic Liquor Tax | 723 | 800 | 904 |
| Fines | 2,640 | 7,000 | 7,000 |
| Dog Tags | 99 | 300 | 396 |
| Liquor License | 0 | 400 | 400 |
| Camping Fee | 610 | 2,000 | 2,000 |
| Franchise Fees | 17,920 | 23,000 | 23,000 |
| Rent | 25,160 | 30,000 | 30,000 |
| Cemetery | 900 | 3,500 | 3,500 |
| Trash Collection | 60,517 | 65,000 | 65,000 |
| Sales Tax | 42,065 | 45,000 | 45,000 |
| Street lights | 2,460 | 4,000 | 4,000 |
| Reimbursements | 4,066 | 15,000 | 15,000 |
| Occupation Tax | 300 | 300 | 300 |
| Pool Receipts | 0 | 70 | 70 |
| Cereal Malt Beverage | 150 | 200 | 200 |
| Interest on Idle Funds | 10,909 | 12,000 | 12,000 |
| Neighborhood Revitalization Rebate | -2,080 | -1,883 | -1,556 |
| Miscellaneous | 29,878 | 15,000 | 20,000 |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 349,131 | 373,397 | 258,476 |
| Resources Available: | 399,356 | 411,681 | 328,423 |
| Expenditures: | | | |
| General Govt | 96,726 | 76,289 | 101,101 |
| Street Lights | 14,548 | 14,000 | 16,000 |
| Street | 18,937 | 30,080 | 46,700 |
| Shop | 21,441 | 21,380 | 27,800 |
| Fire Protection | 19,109 | 19,530 | 22,200 |
| Swimming Pool | 27,748 | 27,995 | 30,946 |
| Youth Center | 2,868 | 2,750 | 4,200 |
| Library Maintenance | 2,988 | 3,100 | 3,500 |
| Park & Lake | 13,788 | 17,750 | 19,840 |
| Cemetery | 12,311 | 11,760 | 13,200 |
| | | | |
| Sub-Total Detail Page | 230,464 | 224,634 | 285,487 |
| Professional Fees | 6,800 | 6,900 | 8,000 |
| Refuse Collection | 56,784 | 58,000 | 59,000 |
| Police Department | 7,024 | 7,200 | 8,400 |
| Street Reoil | 0 | 0 | 20,491 |
| City Maintenance | 0 | 0 | 22,260 |
| Hansen Memorial Museum & Plaza | 24,000 | 24,000 | 24,000 |
| Logan Manor Nursing Home | 10,000 | 10,000 | 10,000 |
| Library | 0 | 3,000 | 3,000 |
| Transfer to Equipment Reserve Fund | 16,000 | 8,000 | 12,500 |
| Transfer to Capital Improvements Fund | 10,000 | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 361,072 | 341,734 | 453,138 |
| Unencumbered Cash Balance Dec 31 | 38,284 | 69,947 | xxxxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 456,505 | 441,894 | 453,138 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 453,138 |
| Tax Required | | | 124,715 |
| Delinquent Comp Rate: | | 1.7% | 2,170 |
| Amount of 2020 Ad Valorem Tax | | | 126,885 |

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2021

OPTIONAL DETAIL PAGE FOR ANY FUND

| Adopted Budget Fund - Detail Expend | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| General Government | | | |
| Salaries | 30,051 | 30,500 | 32,000 |
| Utilities | 2,904 | 3,000 | 6,000 |
| Phone & Internet | 2,545 | 2,500 | 5,000 |
| Postage | 962 | 970 | 1,150 |
| Supplies | 24,391 | 6,271 | 11,500 |
| Equipment | 0 | 0 | 5,000 |
| Maintenance | 7,279 | 8,000 | 8,100 |
| Trash Service | 228 | 230 | 500 |
| Professional Fees | 7,054 | 6,742 | 8,000 |
| Insurance | 17,667 | 17,700 | 20,000 |
| Miscellaneous | 3,645 | 376 | 3,851 |
| Total | 96,726 | 76,289 | 101,101 |
| Street Lights | | | |
| Utilities | 14,548 | 14,000 | 16,000 |
| Total | 14,548 | 14,000 | 16,000 |
| Street | | | |
| Salaries | 8,805 | 8,850 | 10,000 |
| Phone & Internet | | | |
| Supplies | 4,290 | 14,000 | 25,000 |
| Equipment | | 100 | 1,000 |
| Maintenance | 830 | 3,000 | 5,000 |
| Fuel | 1,906 | 1,890 | 2,000 |
| Insurance | 3,106 | 2,170 | 3,500 |
| Miscellaneous | 0 | 70 | 200 |
| Total | 18,937 | 30,080 | 46,700 |
| Shop | | | |
| Salaries | 10,591 | 10,600 | 12,000 |
| Utilities | 3,685 | 3,700 | 4,000 |
| Supplies | 4,106 | 4,110 | 7,000 |
| Equipment | | | 1,200 |
| Maintenance | 596 | 600 | 1,000 |
| Trash Service | 980 | 1,000 | 1,000 |
| Insurance | 1,483 | 1,370 | 1,500 |
| Miscellaneous | | | 100 |
| Total | 21,441 | 21,380 | 27,800 |

See Summary of Significant Assumptions. No assurance is provided.

OPTIONAL DETAIL PAGE FOR ANY FUND

| Adopted Budget Fund - Detail Expend | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Fire Protection | | | |
| Contractual | 4,800 | 4,900 | 5,100 |
| Utilities | 2,980 | 3,000 | 3,800 |
| Phone & Internet | 1,175 | 1,230 | 1,500 |
| Supplies | 2,531 | 3,000 | 6,000 |
| Equipment | | 100 | 1,500 |
| Maintenance | 6,458 | 6,000 | 2,000 |
| Trash Service | 228 | 230 | 300 |
| Insurance | 937 | 1,000 | 1,500 |
| Miscellaneous | | 70 | 500 |
| Total | 19,109 | 19,530 | 22,200 |
| Swimming Pool | | | |
| Salaries | 14,099 | 14,100 | 15,500 |
| Utilities | 3,661 | 3,700 | 4,000 |
| Phone & Internet | 149 | 150 | 200 |
| Supplies | 7,895 | 7,900 | 8,500 |
| Equipment | | 100 | 300 |
| Maintenance | 1,199 | 1,200 | 1,446 |
| Insurance | 745 | 745 | 800 |
| Miscellaneous | | 100 | 200 |
| Total | 27,748 | 27,995 | 30,946 |
| Youth Center | | | |
| Utilities | 1,471 | 1,500 | 1,600 |
| Supplies | 386 | 300 | 1,250 |
| Maintenance | 37 | 50 | 400 |
| Insurance | 974 | 900 | 950 |
| Total | 2,868 | 2,750 | 4,200 |
| Library Maintenance | | | |
| Utilities | 1,968 | 2,000 | 2,100 |
| Phone & Internet | 455 | 500 | 600 |
| Supplies | 0 | | 100 |
| Maintenance | 565 | 600 | 700 |
| Insurance | 0 | | |
| Total | 2,988 | 3,100 | 3,500 |

See Summary of Significant Assumptions. No assurance is provided.

OPTIONAL DETAIL PAGE FOR ANY FUND

| Adopted Budget Fund - Detail Expend | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Park & Lake | | | |
| Salaries | 7,259 | 6,850 | 6,990 |
| Utilities | 1,864 | 1,850 | 2,000 |
| Supplies | 1,614 | 4,500 | 4,850 |
| Equipment | 2,000 | 300 | 500 |
| Maintenance | | 2,700 | 3,400 |
| Fuel | 493 | 900 | 1,000 |
| Insurance | 558 | 550 | 1,000 |
| Miscellaneous | 0 | 100 | 100 |
| Total | 13,788 | 17,750 | 19,840 |
| Cemetery | | | |
| Salaries | 3,420 | 7,000 | 6,700 |
| Contract Labor | 5,192 | 3,010 | 4,000 |
| Supplies | 3,393 | 1,400 | 2,000 |
| Insurance | 245 | 250 | 300 |
| Miscellaneous | 61 | 100 | 200 |
| Total | 12,311 | 11,760 | 13,200 |

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|------------------------------------|-----------------------------------|----------------------------------|
| Debt Service | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | 0 | xxxxxxxxxxxxxxxx |
| Ad Valorem Tax | | | |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | 0 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 0 | 0 | 0 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | |
| | Tax Required | | |
| Delinquent Comp Rate: | 1.7% | | |
| Amount of 2020 Ad Valorem Tax | 0 | | |

| Adopted Budget | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|------------------------------------|-----------------------------------|----------------------------------|
| Library | | | |
| Unencumbered Cash Balance Jan 1 | 200 | 0 | 28 |
| Receipts: | | | |
| Ad Valorem Tax | 7,402 | 7,955 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 125 | 160 | 160 |
| Motor Vehicle Tax | 1,181 | 910 | 1,326 |
| Recreational Vehicle Tax | 40 | 25 | 37 |
| 16/20M Vehicle Tax | 47 | 48 | 45 |
| Commercial Vehicle Tax | 106 | 112 | 163 |
| Watercraft Tax | 7 | 7 | 9 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -130 | -116 | -100 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 8,778 | 9,101 | 1,640 |
| Resources Available: | 8,978 | 9,101 | 1,668 |
| Expenditures: | | | |
| Approp to Library Board | 8,978 | 9,073 | 9,300 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 8,978 | 9,073 | 9,300 |
| Unencumbered Cash Balance Dec 31 | 0 | 28 | xxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 9,300 | 9,200 | 9,300 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | |
| | Tax Required | | |
| Delinquent Comp Rate: | 1.7% | | |
| Amount of 2020 Ad Valorem Tax | 8,070 | | |

Summary of Significant Assumptions. No assurance is provided.

Qualifies for

City of Logan

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Community Building | | | |
| Unencumbered Cash Balance Jan 1 | 215 | 282 | 1,141 |
| Receipts: | | | |
| Ad Valorem Tax | 4,482 | 4,922 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 79 | 200 | 200 |
| Motor Vehicle Tax | 744 | 551 | 821 |
| Recreational Vehicle Tax | 25 | 15 | 23 |
| 16/20M Vehicle Tax | 29 | 29 | 28 |
| Commercial Vehicle Tax | 67 | 68 | 101 |
| Watercraft Tax | 4 | 4 | 5 |
| Rent | 1,765 | 3,000 | 4000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (78) | -70 | -62 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Receipts | 7,117 | 8,719 | 5,116 |
| Resources Available: | 7,332 | 9,001 | 6,257 |
| Expenditures: | | | |
| Personal Services | 2,450 | 2,500 | 3,000 |
| Social Security/Medicare Tax | 188 | 200 | 1,000 |
| Utilities | 3,349 | 3,250 | 4,700 |
| Supplies | 473 | 900 | 1,000 |
| Maintenance | 170 | 270 | 500 |
| Trash Service | 420 | 430 | 500 |
| Equipment | | 310 | 500 |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 7,050 | 7,860 | 11,200 |
| Unencumbered Cash Balance Dec 31 | 282 | 1,141 | xxxxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 12,050 | 10,500 | 11,200 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 11,200 |
| Tax Required | | | 4,943 |
| Delinquent Comp Rate: 1.7% | | | 86 |
| Amount of 2020 Ad Valorem Tax | | | 5,029 |

Adopted Budget

| Adopted Budget | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Employee Benefits | | | |
| Unencumbered Cash Balance Jan 1 | 212 | 483 | 1,681 |
| Receipts: | | | |
| Ad Valorem Tax | 44,766 | 47,998 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 563 | 1,300 | 1,300 |
| Motor Vehicle Tax | 5,095 | 5,505 | 8,004 |
| Recreational Vehicle Tax | 171 | 153 | 222 |
| 16/20M Vehicle Tax | 200 | 291 | 273 |
| Commercial Vehicle Tax | 458 | 678 | 985 |
| Watercraft Tax | 27 | | 0 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (804) | -704 | -606 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Receipts | 50,476 | 55,221 | 10,178 |
| Resources Available: | 50,688 | 55,704 | 11,859 |
| Expenditures: | | | |
| Social Security & Medicare Tax | 5,679 | 5,895 | 6,000 |
| Pension | 1,711 | 1,910 | 3,000 |
| Health Insurance | 42,158 | 41,000 | 45,500 |
| Workers Comp Ins | 0 | 5,218 | 5,600 |
| Cash Forward (2021 column) | | | |
| Miscellaneous | 657 | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 50,205 | 54,023 | 60,100 |
| Unencumbered Cash Balance Dec 31 | 483 | 1,681 | xxxxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 58,800 | 59,600 | 60,100 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 60,100 |
| Tax Required | | | 48,241 |
| Delinquent Comp Rate: 1.7% | | | 839 |
| Amount of 2020 Ad Valorem Tax | | | 49,080 |

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Special Highway | Actual for 2019 | Estimate for 2020 | Year for 2021 |
| Unencumbered Cash Balance Jan 1 | 3,793 | 898 | 5,088 |
| Receipts: | | | |
| State of Kansas Gas Tax | 14,912 | 14,000 | 12,360 |
| County Transfers Gas | | 0 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 14,912 | 14,000 | 12,360 |
| Resources Available: | 18,705 | 14,898 | 17,448 |
| Expenditures: | | | |
| Supplies | 9,807 | 9,810 | 10,000 |
| Transfer to Capital Improvement | 8,000 | | 7,448 |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 17,807 | 9,810 | 17,448 |
| Unencumbered Cash Balance Dec 31 | 898 | 5,088 | 0 |
| 2019/2020/2021 Budget Authority Amount | 19,535 | 23,613 | 17,448 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Water Fund | Actual for 2019 | Estimate for 2020 | Year for 2021 |
| Unencumbered Cash Balance Jan 1 | 22,299 | 36,129 | 31,021 |
| Receipts: | | | |
| Collections | 91,286 | 93,000 | 95,000 |
| Miscellaneous | | 1,000 | 1,000 |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 91,286 | 94,000 | 96,000 |
| Resources Available: | 113,585 | 130,129 | 127,021 |
| Expenditures: | | | |
| Personal Services | 25,755 | 27,000 | 29,000 |
| Social Security & Medicare Tax | 1,970 | 2,010 | 3,000 |
| Pension | 992 | 1,022 | 1,200 |
| Health Ins | 3,493 | 3,739 | 4,500 |
| Utilities | 7,187 | 7,520 | 9,500 |
| Phone & Internet | 2,364 | 2,380 | 3,000 |
| Postage | 550 | 570 | 800 |
| Supplies | 9,562 | 20,000 | 28,000 |
| Equipment | 0 | 2,500 | 7,221 |
| Maintenance | 8,694 | 17,510 | 17,700 |
| Fuel | 1,010 | 2,030 | 5,000 |
| Insurance | 3,763 | 5,427 | 5,500 |
| Trans to Capital Improvements | 10,000 | 5,000 | 10,000 |
| Cash Forward (2021 column) | | | |
| Miscellaneous | 2,116 | 2,400 | 2,600 |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 77,456 | 99,108 | 127,021 |
| Unencumbered Cash Balance Dec 31 | 36,129 | 31,021 | 0 |
| 2019/2020/2021 Budget Authority Amount | 125,842 | 114,691 | 127,021 |

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Water Debt Fund | Actual for 2019 | Estimate for 2020 | Year for 2021 |
| Unencumbered Cash Balance Jan 1 | 31,864 | 32,019 | 0 |
| Receipts: | | | |
| Collections | 45,051 | 46,000 | |
| Trans from Water | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 45,051 | 46,000 | 0 |
| Resources Available: | 76,915 | 78,019 | 0 |
| Expenditures: | | | |
| Principal | 41,863 | 43,572 | |
| Interest on Idle Funds | 2,770 | 1,210 | |
| Service Fees | 263 | 115 | |
| Transfer to Water Reserve | | 33,122 | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 44,896 | 78,019 | 0 |
| Unencumbered Cash Balance Dec 31 | 32,019 | 0 | 0 |
| 2019/2020/2021 Budget Authority Amount | 103,136 | 80,968 | 0 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Sewer Rental Fund | Actual for 2019 | Estimate for 2020 | Year for 2021 |
| Unencumbered Cash Balance Jan 1 | 31,131 | 19,702 | 20,992 |
| Receipts: | | | |
| Collections | 79,291 | 84,000 | 84,000 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 79,291 | 84,000 | 84,000 |
| Resources Available: | 110,422 | 103,702 | 104,992 |
| Expenditures: | | | |
| Personal Services | 11,818 | 12,000 | 15,000 |
| Social Security & Medicare Tax | 904 | 1,000 | 1,800 |
| Pension | 461 | 500 | 1,000 |
| Health Insurance | 1,669 | 2,000 | 3,000 |
| Utilities | 2,195 | 2,200 | 3,000 |
| Phone & Internet | 351 | 400 | 500 |
| Contractual | | | |
| Postage | 420 | 450 | 600 |
| Supplies | 5,577 | 7,500 | 10,000 |
| Equipment | 2,000 | 2,500 | 5,000 |
| Maintenance | 4,493 | 12,090 | 16,892 |
| Fuel | 753 | 1,300 | 5,000 |
| Insurance | 537 | 1,770 | 3,200 |
| Trans to Sewer Debt | 49,500 | 35,000 | 35,000 |
| Trans to Capital Improvements | 10,000 | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | 42 | 4,000 | 5,000 |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 90,720 | 82,710 | 104,992 |
| Unencumbered Cash Balance Dec 31 | 19,702 | 20,992 | 0 |
| 2019/2020/2021 Budget Authority Amount | 122,815 | 110,171 | 104,992 |

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Sewer Debt Fund | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 901 | 17,291 | 19,181 |
| Receipts: | | | |
| Trans from Sewer Rental | 49,500 | 35,000 | 35,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 49,500 | 35,000 | 35,000 |
| Resources Available: | 50,401 | 52,291 | 54,181 |
| Expenditures: | | | |
| Principal | 26,938 | 27,665 | 28,411 |
| Interest on Idle Funds | 5,596 | 4,937 | 4,261 |
| Service Fees | 576 | 508 | 438 |
| Debt Reserve | | | 21,071 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 33,110 | 33,110 | 54,181 |
| Unencumbered Cash Balance Dec 31 | 17,291 | 19,181 | 0 |
| 2019/2020/2021 Budget Authority Amount | 51,001 | 37,791 | 54,181 |

| Adopted Budget 0 | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2019/2020/2021 Budget Authority Amount | 0 | 0 | 0 |

See Summary of Significant Assumptions. No assurance is provided.

NON-BUDGETED FUNDS

(Only the actual budget year for 2019 is to be shown)

City of Logan

Non-Budgeted Funds

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

| Equipment Reserve Fund | | Gifts & Grants | | Capital Improvement | | Episcopal Church Trust | | | |
|-------------------------|---------|----------------------|---------|-------------------------|---------|------------------------|--------|----------------------|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | |
| Cash Balance Jan 1 | 139,847 | Cash Balance Jan 1 | 177,822 | Cash Balance Jan 1 | 174,424 | Cash Balance Jan 1 | 20,887 | Cash Balance Jan 1 | |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | |
| Trans from General | 16,000 | Grants/Donations | 141,798 | Trans from Special Hw | 8,000 | Interest Income | 443 | | |
| Trans from Water | | Reimbursements | 11,260 | Trans from General | 10,000 | | | | |
| Trans from Sewer Rental | | | | Trans from Water | 10,000 | | | | |
| | | | | Trans from Sewer Rental | 10,000 | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total Receipts | 16,000 | Total Receipts | 153,058 | Total Receipts | 38,000 | Total Receipts | 443 | Total Receipts | 0 |
| Resources Available: | 155,847 | Resources Available: | 330,880 | Resources Available: | 212,424 | Resources Available: | 21,330 | Resources Available: | 0 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | |
| Equipment | 7,957 | Personal Services | 8,504 | Contractual | 83,600 | | | | |
| | | Equipment | 24,837 | | | | | | |
| | | Contractual Service | 9,000 | | | | | | |
| | | Maintenance | 150 | | | | | | |
| | | Subsidy | 164,996 | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total Expenditures | 7,957 | Total Expenditures | 207,487 | Total Expenditures | 83,600 | Total Expenditures | 0 | Total Expenditures | 0 |
| Cash Balance Dec 31 | 147,890 | Cash Balance Dec 31 | 123,393 | Cash Balance Dec 31 | 128,824 | Cash Balance Dec 31 | 21,330 | Cash Balance Dec 31 | 0 |

** Note: These two block figures should agree.

See Summary of Significant Assumptions. No assurance is provided.

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Logan

will meet on August 3, 2020 at 7:00 P.M. at Logan Youth Center 402 W Church Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2019 | | Current Year Estimate for 2020 | | Proposed Budget for 2021 | | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | Estimate Tax Rate* |
| General | 361,072 | 59.426 | 341,734 | 57.296 | 453,138 | 126,885 | 57.736 |
| Debt Service | | | | | | | |
| Library | 8,978 | 3.673 | 9,073 | 3.697 | 9,300 | 8,070 | 3.672 |
| Community Building | 7,050 | 2.224 | 7,860 | 2.287 | 11,200 | 5,029 | 2.288 |
| Employee Benefits | 50,205 | 22.214 | 54,023 | 22.307 | 60,100 | 49,080 | 22.333 |
| Special Highway | 17,807 | | 9,810 | | 17,448 | | |
| Water Fund | 77,456 | | 99,108 | | 127,021 | | |
| Water Debt Fund | 44,896 | | 78,019 | | | | |
| Sewer Rental Fund | 90,720 | | 82,710 | | 104,992 | | |
| Sewer Debt Fund | 33,110 | | 33,110 | | 54,181 | | |
| Non-Budgeted Funds | 299,044 | | | | | | |
| Totals | 990,338 | 87.537 | 715,447 | 85.587 | 837,380 | 189,064 | 86.029 |
| Less: Transfers | 103,500 | | 81,122 | | 64,948 | | |
| Net Expenditure | 886,838 | | 634,325 | | 772,432 | | |
| Total Tax Levied | 181,366 | | 184,157 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 2,071,881 | | 2,151,666 | | 2,197,682 | | |

Outstanding Indebtedness,

| | 2018 | 2019 | 2020 |
|--------------------------|---------|---------|---------|
| January 1, | | | |
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 388,877 | 322,425 | 253,624 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 388,877 | 322,425 | 253,624 |

*Tax rates are expressed in mills

Kristy West

City Official Title: City Clerk

See Summary of Significant Assumptions. No assurance is provided.

2021 Neighborhood Revitalization Rebate

| Budgeted Funds for 2021 | 2020 Ad Valorem before Rebate** | 2020 Mil Rate before Rebate | Estimate 2021 NR Rebate |
|----------------------------|--|--------------------------------|----------------------------|
| General | 123,282 | 56.096 | 1,556 |
| Debt Service | | | 0 |
| Library | 7,955 | 3.620 | 100 |
| Community Building | 4,922 | 2.240 | 62 |
| Employee Benefits | 47,998 | 21.840 | 606 |
| | | | 0 |
| | | | 0 |
| TOTAL | 184,157 | 83.796 | 2,324 |

2020 July 1 Valuation: 2,197,682Valuation Factor: 2,197.682Neighborhood Revitalization Subj to Rebate: 27,733Neighborhood Revitalization factor: 27.733

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

Summary of Significant Assumptions
Year Ending December 31, 2021

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 15, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2021 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.
- b. Water sales and sewer charges budgeted for 2021 were increased based on increases or
- c. Other 2021 budgeted receipts are deemed to be similar to prior years with increases

Expenditures –

- a. Budgeted expenditures for personal services in 2021 were increased due to expected annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on the amortization schedules for each bond.
- c. Other 2021 budgeted expenditures are deemed to be similar to prior years with increases
- d. No major projects are anticipated for 2021 at this time.
- e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Input Sheet for City Budget Workbook

Enter city name ("City of ____"):
Enter county name followed by "County":

City of Logan
Phillips

Enter year being budgeted (YYYY):

2021

CPI Percentage - 5 Year Average

1.80%

CPI Percentage - Preceding Year

1.80%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2020 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:

| | Statute | 2020 *Expenditures* | 2019 Ad Valorem Tax |
|--------------|---------|------------------------|------------------------|
| General | 12-101a | 441,894 | 123,282 |
| Debt Service | 10-113 | | |
| Library | 12-1220 | 9,200 | 7,955 |

Fund name for all funds with a tax levy:

| | | | |
|--------------------|-----------|--------|---------|
| Community Building | 12-1, 118 | 10,500 | 4,922 |
| Employee Benefits | 12-16,102 | 59,600 | 47,998 |
| | | | |
| | | | |
| | | | 184,157 |

Total Ad Valorem Tax Levy Funds for 2020 Budgeted Year

Other (non-tax levy) fund names:

| | |
|-------------------|---------|
| Special Highway | 23,613 |
| Water Fund | 114,691 |
| Water Debt Fund | 80,968 |
| Sewer Rental Fund | 110,171 |
| Sewer Debt Fund | 37,791 |
| | |

Single No Tax Levy Fund:

| | |
|--|---------|
| | 888,428 |
|--|---------|

Total Expenditures for 2020 Budgeted Year

Non-budgeted funds:

| | |
|---|------------------------|
| 1 | Equipment Reserve Fund |
| 2 | Gifts & Grants |
| 3 | Capital Improvement |
| 4 | Episcopal Church Trust |
| 5 | |

The input for the following comes directly from the 2020 Budget, Budget Summary Page

| | 2018 Tax Rate (2019 Column) |
|--------------------|--------------------------------|
| General | 59.426 |
| Debt Service | |
| Library | 3.673 |
| Community Building | 2.224 |
| Employee Benefits | 22.214 |
| | |
| | 87.537 |

Total

| | |
|---|-----------|
| Total Tax Levied (2019 budget column) | 181,366 |
| Assessed Valuation (2019 budget column) | 2,071,881 |

pg 12-36

Note: All amounts are to be entered as whole numbers only.

| From the County Clerk's Budget Information | |
|---|-----------|
| Total Assessed Valuation for 2020 | 2,197,682 |
| New Improvements, Remodeling and Renovations for 2020 | 9,306 |
| Personal Property for 2020 | 28,284 |
| Territory Added: (Current Year Only) | |
| Real Estate | |
| State Assessed | |
| New Improvements | 57 |
| Property that has changed in use for 2020 | 34,451 |
| Personal Property - 2019 | |
| Expiration of Property Tax Abatements | 3,717 |
| Gross earnings (intangible) tax estimate for 2021 | 27,733 |
| Neighborhood Revitalization | |

Actual Tax Rates for the 2020 Budget:

| Fund | Rate |
|--------------------|--------|
| General | 57.296 |
| Debt Service | |
| Library | 3.697 |
| Community Building | 2.287 |
| Employee Benefits | 22.307 |
| | |
| Total | 85.587 |

Final Assessed Valuation from the November 1, 2019 Abstract 2,151,666

| From the County Treasurer's Budget Information - Budget Year Estimates | |
|--|--------|
| Motor Vehicle Tax Estimate | 30,708 |
| Recreational Vehicle Tax Estimate | 852 |
| 16/20 M Vehicle Tax Estimate | 1,046 |
| Commercial Vehicle Tax Estimate | 3,781 |
| Watercraft Tax Estimate | 200 |
| LAVTR | |
| City and County Revenue Sharing | |

Computation of Delinquency

Actual Delinquency for 2018 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 1.7%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

| From the League of Municipalities' Budget Tips (Special City and County Highway Fund) | |
|---|--------|
| 2021 State Distribution for Kansas Gas Tax | 12,360 |
| 2021 County Transfers for Gas*** | |
| Adjusted 2020 State Distribution for Kansas Gas Tax | 14,000 |
| Adjusted 2020 County Transfers for Gas*** | |

Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of

K.S.A. 79-3425c

| From the 2019 Budget Certificate Page | |
|---------------------------------------|--|
| Funds | 2019 Expenditure Amounts Budget Authority |
| General | 456,505 |
| Debt Service | |
| Library | 9,300 |
| Community Building | 12,050 |
| Employee Benefits | 58,800 |
| | |
| Special Highway | 19,535 |
| Water Fund | 125,842 |
| Water Debt Fund | 103,136 |
| Sewer Rental Fund | 122,815 |
| Sewer Debt Fund | 51,001 |
| | |

Note: If the 2019 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

January

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name:

Official Title:

Must be at least 10 days between date published and hearing held.

Date:

Time:

Location:

Available at:

February

March

April

May

June

July

August

September

October

November

December

Examples

Official Title: City Clerk, City Treasurer, Mayor

#####

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

PROOF OF PUBLICATION

STATE OF KANSAS, PHILLIPS COUNTY, SS:

JOHN L. SULLIVAN

Of lawful age, being duly sworn upon oath states he is the Publisher of
THE LOGAN REPUBLICAN.

THAT said newspaper has been published at least weekly fifty (50) times
a year and has been so published for at least one year prior to the first
publication of the attached notice;

THAT said paper was entered as second class mail matter at the post office
of its publication;

THAT said paper has a general paid circulation on a weekly basis in PHILLIPS
COUNTY, KANSAS, and is not a trade, religious, or fraternal publication and
has been printed and published in Phillips County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said
newspaper:

| | | | | |
|-------------------|-------|------|-------|-------------------|
| 1st Publication — | _____ | 23th | _____ | day of July, 2020 |
| 2nd Publication — | _____ | | _____ | day of 2020 |
| 3rd Publication — | _____ | | _____ | day of 2020 |

PUBLICATION 4 columns x 6.5 inches = 26 x \$3.20 = \$83.20
Notary Fees _____

Additional Copies _____

TOTAL PUBLICATION FEE \$83.20

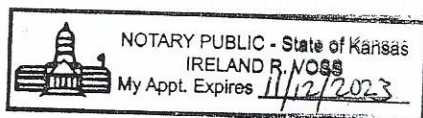
(Signed) _____

Witness my hand this 3 day of August, 2020

SUBSCRIBED AND SWORN to before me this 3rd day of August, 2020

Ireland R. Voss

My commission expires 11/12/2023



NOTICE OF BUDGET HEARING

The governing body of

City of Logan

will meet on August 3, 2020 at 7:00 P.M. at Logan Youth Center 402 W Church Street for the purpose of hearing objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum li Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2019 | | Current Year Estimate for 2020 | | Proposed Budget | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Ad Valorem |
| General | 361,072 | 59.426 | 341,734 | 57.296 | 453,138 | 1 |
| Debt Service | | | | | | |
| Library | 8,978 | 3.673 | 9,073 | 3.697 | 9,300 | |
| Community Building | 7,050 | 2.224 | 7,860 | 2.287 | 11,200 | |
| Employee Benefits | 50,205 | 22.214 | 54,023 | 22.307 | 60,100 | |
| Special Highway | 17,807 | | 9,810 | | 17,448 | |
| Water Fund | 77,456 | | 99,108 | | 127,021 | |
| Water Debt Fund | 44,896 | | 78,019 | | | |
| Sewer Rental Fund | 90,720 | | 82,710 | | 104,992 | |
| Sewer Debt Fund | 33,110 | | 33,110 | | 54,181 | |
| Non-Budgeted Funds | 299,044 | | | | | |
| Totals | 990,338 | 87.537 | 715,447 | 85.587 | 837,380 | 1 |
| Less: Transfers | 103,500 | | 81,122 | | 64,948 | |
| Net Expenditure | 886,838 | | 634,325 | | 772,432 | |
| Total Tax Levied | 181,366 | | 184,157 | | XXXXXXXXXXXXXXXXXXXX | |
| Assessed Valuation | 2,071,881 | | 2,151,666 | | 2,197,682 | |

Outstanding Indebtedness,

| January 1, | 2018 |
|--------------------------|---------|
| G.O. Bonds | 0 |
| Revenue Bonds | 0 |
| Other | 388,877 |
| Lease Purchase Principal | 0 |
| Total | 388,877 |

| 2019 |
|---------|
| 0 |
| 0 |
| 322,425 |
| 0 |
| 322,425 |

| 2020 |
|---------|
| 0 |
| 0 |
| 253,624 |
| 0 |
| 253,624 |

*Tax rates are expressed in mills

Kristy West

City Official Title: City Clerk

NOTICE OF BUDGET HEARING

PRAIRIE
VIEW

The governing body of

City of Logan

will meet on August 3, 2020 at 7:00 P.M. at Logan Youth Center 402 W Church Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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| FUND | Prior Year Actual for 2019 | | Current Year Estimate for 2020 | | Proposed Budget for 2021 | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|--|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax Estimate Tax Rate* |
| General | 361,072 | 59.426 | 341,734 | 57.296 | 453,138 | 126,885 57.736 |
| Debt Service | | | | | | |
| Library | 8,978 | 3.673 | 9,073 | 3.697 | 9,300 | 8,070 3.672 |
| Community Building | 7,050 | 2.224 | 7,860 | 2.287 | 11,200 | 5,029 2.288 |
| Employee Benefits | 50,205 | 22.214 | 54,023 | 22.307 | 60,100 | 49,080 22.333 |
| Special Highway | 17,807 | | 9,810 | | 17,448 | |
| Water Fund | 77,456 | | 99,108 | | 127,021 | |
| Water Debt Fund | 44,896 | | 78,019 | | | |
| Sewer Rental Fund | 90,720 | | 82,710 | | 104,992 | |
| Sewer Debt Fund | 33,110 | | 33,110 | | 54,181 | |
| Non-Budgeted Funds | 299,044 | | | | | |
| Totals | 990,338 | 87.537 | 715,447 | 85.587 | 837,380 | 189,064 86.029 |
| Less: Transfers | 103,500 | | 81,122 | | 64,948 | |
| Net Expenditure | 886,838 | | 634,325 | | 772,432 | |
| Total Tax Levied | 181,366 | | 184,157 | | 2,197,682 | |
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| | |
|--------------------------|---------|
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*Tax rates are expressed in mills

| |
|---------|
| 2019 |
| 0 |
| 0 |
| 322,425 |
| 0 |
| 322,425 |

| |
|---------|
| 2020 |
| 0 |
| 0 |
| 253,624 |
| 0 |
| 253,624 |

Kristy West
City Official Title: City Clerk

2020, special meeting; purchase orders, and warrants to be approved as presented. Chris Delmont seconded the motion. Motion carried 7-0.

nominations took place. Lloyd Schneider nominated Shane DeBoer; Chris Delmont moved that nominations cease by casting a unanimous vote and for the

Logan Unified School District #326 - LOGAN
Monday, July 13, 2020

in favor, so that those who hate me may see it and be ashamed. *

use up God, violent life; *

